New York State Comptroller
THOMAS P. DiNAPOLI

State Grants to New York City

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Prepared by the Office of the State Deputy Comptroller for the City of New York

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Introduction

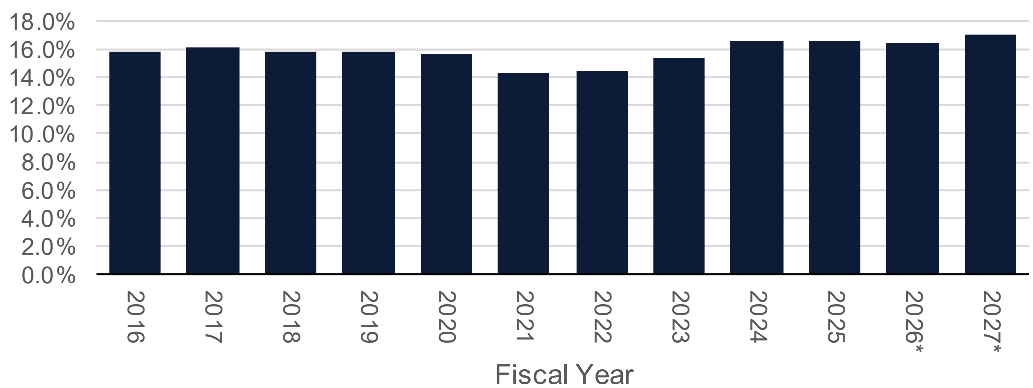
New York City's Adopted Budget for Fiscal Year (FY) 2027 included $125.8 billion in total revenue. While most revenue is generated locally through property, income, and other taxes and miscellaneous revenues, more than $21 billion, about 17 percent of the City's revenue, is expected to come from State aid, more than double the City's expected federal support (see Figure 1). Of this amount, the City anticipates State categorical grants of $20.6 billion in FY 2026 and $20.8 billion in FY 2027, accounting for more than 16 percent of the City's total revenues in each year.

Historically, State aid has averaged roughly 16 percent of total City revenue since FY 2016, but dipped in FY 2021 and FY 2022, as one-time pandemic relief aid caused the federal funding share to grow and State budgetary choices made during the pandemic slowed the growth of State aid. For FY 2027, the City expects State aid contributions to rise slightly to 17 percent of total revenue, a tad higher than the recent historical average after it advocated for additional State support. However, threats to the State budget from the federal government, such as potential penalties related to the Supplemental Nutrition Assistance Program (SNAP) error rates could be passed down from the State to the City.

Despite these risks, State budget actions for State fiscal year (SFY) 2027 increased resources available to the City by $4.6 billion on a net basis, including $2.8 billion in new categorical aid. These are intended to expand State support for services, several of which now rely heavily on State funding, including child care vouchers, juvenile justice programming, and Universal Pre-K (UPK) and 2-K programs. The SFY 2027 Enacted Budget also provides the City with $500 million in one-time unrestricted State aid.

FIGURE 1

State Categorical Funding as a Share of Total New York City Revenue



Note: Chart not adjusted for the Child Care Block Grant.
*City forecast as of FY 2027 Executive Budget.
Sources: NYC Office of Management and Budget; OSC analysis

State Funds by Funding Stream

State categorical aid to New York City is concentrated in a relatively small number of programs. In recent years, more than three-quarters of all State aid has flowed through 11 major funding streams. These include the Child Care Block Grant (CCBG), which the City classifies as federal funding, but is a mixture of state and federal funds that pass-through New York State. Together, these major grants total $17.9 billion in the FY 2027 Adopted Budget, nearly 80 percent of anticipated State funding (see Figure 2).

FIGURE 2

Top State Categorical Funding Streams to New York City
FY 2027 Adopted Budget (in millions)

Grant Name	Program Area	FY 2026	FY 2027
Foundation Aid	Education	$10,455	$10,992
Building Aid – School Construction Authority	Education	1,672	1,790
Universal Pre-K (incl. Family Court, Full-Day)[1]	Education	1,095	1,329
Transportation Aid	Education	847	880
Family Services Safety Net	Social Services	717	623
State Child Welfare Services	Social Services	508	478
Charter School Aid[2]	Education	343	347
At-Risk Youth	Youth	300	300
High-Cost Aid	Education	307	263
Medical Assistance Administration	Social Services	247	251
Total Top Awards[2]		$16,490	$17,252
Child Care Block Grant (CCBG)[3]	Social Services	1,501	613
Adjusted Total, Top Awards		$17,991	$17,865
Total Adjusted State Funding including CCBG		$22,171	$21,537

Notes: Columns may not add due to rounding.
[1] Represents the combined total for three individual funding streams.
[2] The FY 2027 Adopted Budget includes $234 million for Charter School Aid; OSC adjusted FY 2027 to reflect projected aid based on charter school enrollment within the City staying at least flat in that year.
[3] The Child Care Block Grant is a combination of state funds and federal funds that are passed through the State. The City records this source as federal in the FY 2027 Executive Budget.
Sources: NYC Office of Management and Budget; OSC analysis

These streams of State aid provide support for important City services, particularly for education and social services. More specifically, State grants provide financial support for general school funding known as Foundation Aid ($10.9 billion in FY 2027), accounting for more than half of all State categorical funding (see Figure 2). Other significant education funding streams include funding for the School Construction Authority ($1.8 billion), Universal Pre-K ($1.3 billion), Pupil Transportation Aid ($880 million) and Charter School Aid ($347 million), along with targeted supports such as High-Cost Aid ($263 million). State grants also fund key social service programs that serve vulnerable New Yorkers such as Safety Net Assistance ($623 million), which provides cash aid for adults and families who do not qualify for federal assistance and the Medical Assistance Administration grant ($251 million), which helps fund the administration of Medicaid.

Foundation Aid accounts for more than half of total State aid in the FY 2027 Adopted Budget. Five other education aids for more specific purposes (including Building Aid, the consolidation of three separate steams of Pre-Kindergarten funding, Pupil Transportation Aid, High-Cost Aid, and Charter School Tuition and Lease Aid) make up another $4.6 billion. In sum, education aid for these six programs accounts for nearly three-quarters of all State aid in the FY 2027 Adopted Budget.

The City currently anticipates that FY 2027 Child Care Block Grant funding will be substantially lower than last year, however the Office of the State Comptroller (OSC) projects the City will draw on a larger amount of the available grant for eligible services through FY 2027. For example, planned spending of FY 2026 State CCBG aid was $512 million, but grew to $1.5 billion by year-end. Safety Net Assistance will likely see growth over the year as well if enrollments remain at or near current levels.

Over the past 10 years, while in most cases recurring State aid streams have increased year-over-year, growth differs by program area. Social service grants are based on usage and will fluctuate accordingly. State contributions to support asylum seekers also increased funding from fiscal years 2023 through 2025.

In recent years, City expenditures on certain programs supported in part with State aid, including general education, pupil transportation, special education, and charter schools, have outpaced the growth in State aid, with the City shouldering a larger share of the costs. In some cases, this is because the City has expanded programming beyond the guidelines established by the State, but in others it represents State formulas or regulations that may not be keeping up with rising local costs. For example, during the pandemic, the City used one-time emergency federal funding to create and expand recurring programs, especially in education. Then, when the federal pandemic aid funding these programs expired, the City used increases in State aid (particularly Foundation Aid) to replace that federal support.

Overall spending for certain programs has shifted away from the City toward school districts in the rest of the State. This is apparent in several of the education-related funding streams, including Foundation Aid (where the City's allocation was 40.2 percent of the total statewide allocation in FY 2027, down from a peak of 44 percent in FY 2020 and FY 2021), Pre-Kindergarten support, and special education aid. The City's share of statewide kindergarten through 12th grade enrollment has declined over this period and wealth ratios have also changed for the City over this period, impacting education aid formula funding.

The City conservatively assumes that most education aid will not rise in the following year, generally allowing for some upside for those aids. In particular, the City has consistently received more State funding for charter leases than it budgets for during adoption as spending is accrued. OSC adjusts the anticipated charter lease aid and supplemental charter tuition to reflect an increase to aid over the course of the fiscal year to match the aid received in the prior year.

Uses by Agency

The City agencies most heavily reliant on State funding include the Department of Education (DOE) and social service and health agencies, including the Administration for Child Services (ACS) and the Department of Health and Mental Hygiene. The State funding allocation to these agencies alone will total $19 billion in FY 2027, accounting for nearly 90 percent of the total State aid to the City. DOE and the Administration for Children's Services (ACS) rely heavily on State funds, with both expecting State aid to cover approximately 40 percent of agency operating expenditures in FY 2027. This dependence underscores the potential risks to City services should State or federal aid diminish, especially for programs serving vulnerable communities, including children, low-income families and individuals requiring specialized support. Several New York City programs heavily rely on support from the State and Federal government (see Figure 3, next page).

FIGURE 3
State Categorical Funding Uses as Share of Total Spending by Program Area
FY 2027 Adopted Budget (in millions)

Agency	FY 2026 Total Spending	FY 2026 State Spending	FY 2026 State Share	FY 2027 Total Spending	FY 2027 State Spending	FY 2027 State Share
Education						
Department of Education*	$37,710	$14,514	39%	$38,604	$15,356	40%
Subtotal	**$37,710**	**$14,514**	**39%**	**$38,604**	**$15,356**	**40%**
Social Services						
Social Services	14,686	1,227	8%	14,989	1,144	8%
Children's Services*	4,431	2,388	54%	3,524	1,471	42%
Homeless Services	4,480	164	4%	4,240	163	4%
Youth & Community Development	1,526	22	2%	1,801	18	1%
Aging	610	45	7%	636	44	7%
Subtotal	**$25,733**	**$3,846**	**15%**	**25,190**	**2,840**	**11%**
Health						
Health & Mental Hygiene	2,840	800	28%	2,770	737	27%
Health & Hospitals Corp.	1,964	1	0%	1,745	1	0%
Subtotal	**$4,804**	**$801**	**17%**	**$4,515**	**$738**	**16%**
Higher Education						
City University of New York	1,644	317	19%	1,643	311	19%
Subtotal	**$1,644**	**$317**	**19%**	**$1,643**	**$311**	**19%**
All Other						
Department of Transportation	1,584	163	10%	1,637	167	10%
Public Safety and Judicial	2,143	416	19%	1,878	123	7%
General Government	5,576	140	3%	5,368	102	2%
Uniformed Agencies	13,493	73	1%	12,674	4	0%
Housing	2,244	5	0%	2,077	2	0%
Parks & Culturals	1,024	4	0%	1,033	1	0%
Environmental Protection	1.912	100	5%	1,833	0	0%
Citywide Obligations	29,113	1,792	6%	31,038	1,890	6%
Libraries	540	0	0%	538	0	0%
Citywide Subtotal	$127,520	$22,171	17%	$128,026	$21,533	17%
Less: Intra-City	(2,419)			(2,184)		
Citywide Total	$125,101	$22,171	18%	$125,842	$21,533	17%

Notes: Columns may not add due to rounding.
* State Spending for the Department of Education and Children's Services is adjusted to include CCBG, which is a combination of state funds and federal funds that are passed through the State. The City records this source as federal in the FY 2027 Adopted Budget. State spending for the Department of Education is also adjusted to assume that Charter School Tuition & Lease Aid for FY 2027 will equal FY 2026 levels.
Sources: NYC Office of Management and Budget; OSC analysis

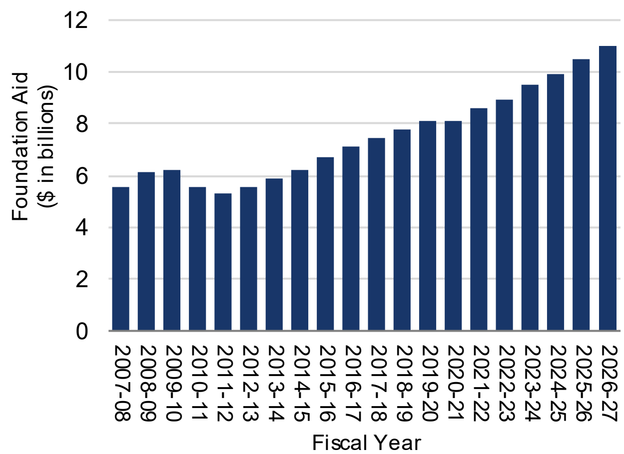
Foundation Aid

Foundation Aid is New York State's primary public school funding formula, accounting for around 70 percent of State education aid directed to school districts. Under the State Constitution, as interpreted by the State Court of Appeals, all students are entitled to a "sound, basic education" (SBE) provided by a state-funded system of free common schools. Following a series of legal challenges known as the "Campaign for Fiscal Equity" (CFE) that claimed the State was not providing an SBE, New York created Foundation Aid in 2007 to consolidate approximately 30 individual education funding streams into a single formula which take into account student enrollment, student needs, local cost differentials, and school districts' fiscal capacity.

When the CFE challenged the Foundation Aid formula and claimed it continued to underfund SBEs in New York City, the courts deferred the case to the State Legislature and it was determined that the formula was reasonable; nevertheless, the State agreed to phase in Foundation Aid to meet the totals sought by the CFE. The Foundation Aid formula data is updated annually and can be modified as part of the State's budget process (see Figure 4). However, Foundation Aid did not become fully funded until the 2023-24 New York State budget. The City's Foundation Aid apportionment has continued increasing in recent years due to a combination of legislative changes to the formula as well as statutorily mandated updates to the data underpinning the formula, despite falling enrollment in City public schools. As a result, in FY 2025, the City's per-student Foundation Aid allocation was $9,413 — a significant increase over the $5,771 per-student allocation in FY 2015. Typically, the City receives a little more than 40 percent of the statewide Foundation Aid total; the City's share peaked at 44 percent in FY 2021 and its 40.2 percent share in FY 2027 is comparable to FY 2008 when Foundation Aid was first enacted.

FIGURE 4

Annual NYC Foundation Aid Apportionment



Note: For FY 2010 - 2011 through FY 2015 - 2016, the Gap Elimination Adjustment is shown as an offset to Foundation Aid.
Sources: NYS Division of the Budget; OSC analysis

The City's FY 2027 Foundation Aid allocation is nearly double its original amount in FY 2008. The formula contains a "hold harmless" requirement that prevents a year-over-year decrease in Foundation Aid apportionments so the City often uses Foundation Aid to fund recurring expenses, because it is a reliable funding source. Since Foundation Aid was enacted, there have been two exceptions to the reliability of State funding for education: the "Gap Elimination Adjustment" in FY 2011 through FY 2016, a drastic measure which limited and deferred school aid disbursements as the State recovered from the recession, and the State's utilization of one-time federal pandemic relief in FY 2021 to supplant its own awarded education aid funding.

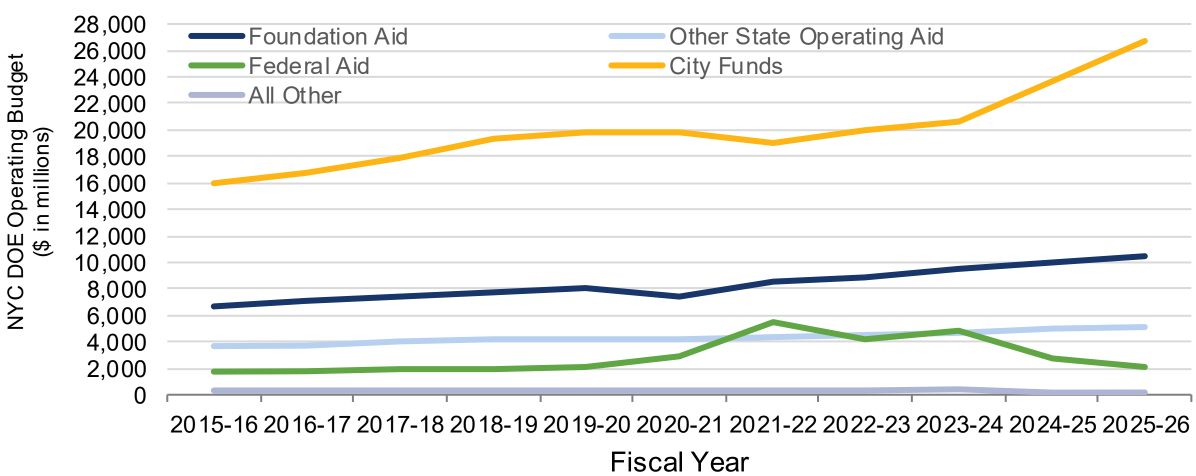
Impact

Foundation Aid is considered unrestricted aid, meaning that a school district can use the funds at its own discretion to educate students — though, in practice, a portion of Foundation Aid funding is limited by "set-asides" for specific categories including community schools and the Contracts for Excellence (C4E). The City occasionally utilizes Foundation Aid to pay for state-mandated programs, as with the State's Class Size Mandate (CSM) in FY 2025 and FY 2026. In this case, should the City fail to meet the requirements of the CSM, the C4E set-aside portion of its Foundation Aid may be at risk. The City has also used Foundation Aid increases to fund its own priorities. Much of the Foundation Aid the City receives, however, is distributed directly to schools through the Fair Student Funding Formula (FSF), which resembles the Foundation Aid formula in structure and purpose at the school level. Many schools use their reliable FSF allocations to fund recurring costs, such as staffing, indicating that some teachers' salaries are paid using Foundation Aid.

During the Pandemic, the City received approximately $7.7 billion in one-time federal emergency education aid, which expired in FY 2025. The City used it to implement and/or support significant recurring expenses, which it then had to backfill with other sources – including both local tax levy and Foundation Aid increases (see Figure 5). This contrasts with how reliable Foundation Aid allocations (and increases) have been used over the past decade. The City has utilized recent Foundation Aid increases to help fund a number of recurring costs for new and expanded initiatives, most recently including:

- $182 million annually beginning in FY 2025 to implement the CSM;
- $74 million annually beginning in FY 2025 to fund mental health support staff in schools;
- $74 million annually beginning in FY 2025 to fund special education Pre-K classes;
- $53 million annually beginning in FY 2025 to help students prepare for future careers.

FIGURE 5
NYC Department of Education Funding by Source



Sources: NYS Division of the Budget; OSC analysis

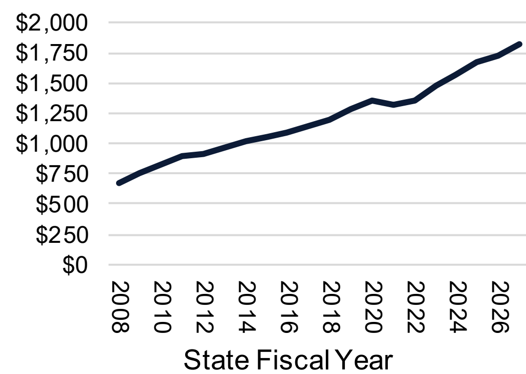
Building Aid

School Building Aid is the second-largest State aid allocation that New York City receives. The aid amount is determined by the Building Aid formula, which was enacted in its current form in 2006 as part of the court settlement with the Campaign for Fiscal Equity, which sued New York State for not adequately funding a sound basic education for all children as required by the State Constitution. The Building Aid formula multiplies a school district's "Aidable Building Expenditures" (an adjustment to the actual costs of the building project(s) based on the number of classrooms built and the differences in local construction costs) by a "Building Aid Ratio," (a calculation based on the annual per-pupil property wealth of a school district).

The State's Building Aid allocation to the City has more than doubled in the past 20 years (see Figure 6), rising from $674 million in fiscal year (FY) 2008 to $1.7 billion in FY 2026. Year-over-year Building Aid increases have ranged between 2 percent and 13 percent, with the exception of FY 2021, when the statewide Building Aid allocation — including the City's — fell slightly during the height of the pandemic. The FY 2027 State Budget allocated over $1.8 billion in Building Aid to New York City.

FIGURE 6

NYC Building Aid Allocations (in millions)



Sources: NYS Division of the Budget; OSC analysis

Impact

Capital projects are typically financed over a period of decades, therefore Building Aid allocations themselves neither adequately reflect the total amount the school district spends on capital projects, nor the total benefit the City receives from State aid. Instead, the City (through the Transitional Finance Authority) issues bonds, a portion of which are backed by future Building Aid revenues, to finance construction projects, which are overseen by the School Construction Authority, or SCA. Since 2008, annual Building Aid allocations amounted to between 45 percent and 55 percent of the Department of Education's annual debt service costs — though the general trend has been that the share is decreasing; in FY 2027 it is expected to be 44.6 percent.

Since its 2010-2014 capital plan, the SCA has leveraged Building Aid and other City funds to:

- Create 77,610 new capacity seats across all boroughs;
- Eliminate the need for 297 of the original 352 Transportable Classroom Units (TCUs);
- Add air conditioning to 13,500 classrooms in 750 different buildings;
- Improve internet accessibility, ensuring that all schools have a minimum of 240 Gbps;
- Eliminate the use of No. 6 and No. 4 oil in the 350 school buildings which used them.

The 2025-2029 capital plan funds the construction of 26,288 new capacity seats and continues efforts to remove the remaining TCUs.

Universal Pre-Kindergarten

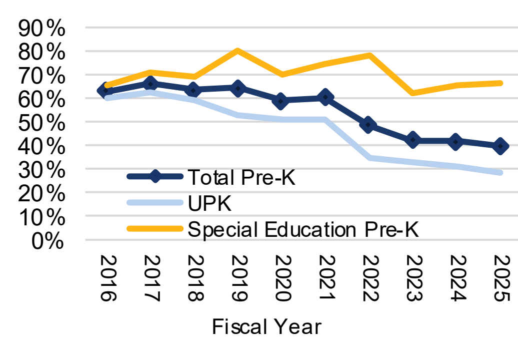
In 1997, New York became just the second state in the nation to enact a program intended to offer free, publicly-funded pre-kindergarten — often referred to as Pre-K — to all four-year-olds. However, due to the piecemeal nature of the program's expansion the program does not currently provide a seat for every four-year-old in New York.[1] State support for Pre-K in New York City amounts to $1.1 billion annually and is the third-largest stream of State funding the City receives.

New York City receives two main types of Pre-K aid. The first, Universal Pre-K (UPK) aid, is formula-based and dates back to the Campaign for Fiscal Equity, a lawsuit which alleged that New York State was not providing a sound basic education for all students as mandated by the State Constitution. However, this 2007 formula, which is based on either half the district's per-pupil Foundation Aid allocation or another calculation that accounts for the district's relative wealth, has since been supplemented with grants supporting Pre-K expansion. In 2014 the State allocated an additional $300 million in UPK expansion aid annually to the City, which converted nearly all of its half-day seats to full-day, and rapidly expanded its capacity; in FY 2013, the City only operated about 19,500 Pre-K seats, but it served more than 66,500 four-year-olds by FY 2015 (not including special education seats at non-DOE facilities). Because the formula, outside of expansion funds, has historically been frozen year-over-year (until the SFY 2027 budget), district allocations often remain flat from year to year: the City's annual Pre-K formula allocation has been $551 million since FY 2020. The second main type of Pre-K support the City receives is Pre-K special education aid, which has also been stable at around $544 million annually since FY 2021. This aid cannot be used to fund early childhood education voucher programs.

Impact

While State Pre-K aid has essentially remained flat over the years, the City's total spending on Pre-K has increased significantly in the past decade (supported by City funds). In FY 2017 (well after its Pre-K expansion), the City spent a little over $1.5 billion on Pre-K services, with over $1 billion provided by the State. However, by FY 2025 the City's total Pre-K spending was over $2.7 billion, with about $1.1 billion supported by State aid. Thus, the share of the City's Pre-K spending that is supported by State funds has fallen from a high of 66.3 percent in FY 2017 to under 40 percent in FY 2025 (see Figure 7); notably, State support shares for Pre-K general education and special education have diverged.

FIGURE 7
Share of NYC Pre-K Spending Supported by State Pre-K Grants



Sources: NYS Division of Budget; NYC Office of Management and Budget; OSC analysis

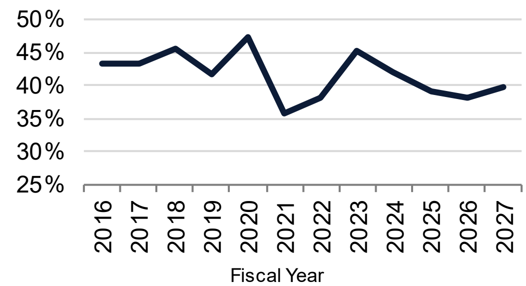
Overall, New York City's various Pre-K programs serve approximately 67,000 children annually. In FY 2025, there were 67,119 Pre-K students in New York City:

- About 26,000 four-year-olds attended full-day programs at Department of Education (DOE) facilities;
- About 30,000 attended community-based organizations which contract with DOE to provide Pre-K services (known as New York City Early Education Centers, or NYCEECs);
- Nearly 9,000 children attended contracted special education Pre-K services in non-DOE facilities that year (the City served less than 1,000 additional special education Pre-K students in its own District 75 special education facilities but also provides less-intensive special education Pre-K programming across all districts).

Transportation Aid

New York State offers reimbursement for significant portions of eligible spending that school districts use to support the transportation of students to and from school. This aid, known as “Transportation Aid,” is the fourth-largest State aid stream that New York City receives (after combining several different Pre-Kindergarten aids). New York City’s Transportation Aid allocation has grown significantly in recent years, reaching $846 million in FY 2026.

FIGURE 8
Annual Transportation Aid as a Share of NYC Pupil Transportation Costs



Sources: NYC Department of Education; NYC Office of Management and Budget; OSC analysis

To receive Transportation Aid, school districts submit claims to the State Education Department for allowable expenses in the previous year, and are reimbursed based on an aid ratio. The aid ratio is the highest of three separate possible aid ratio calculations, which are designed to take into account the distances students must travel measured by the sparsity of students, and depending on the aid ratio, student attendance, enrollment, and district wealth. State law requires school districts to provide busing to students who live more than 1.5 miles from their school (though many districts, including New York City, use closer requirements), and students with disabilities. Districts must also provide transportation to such students in non-public schools, covering about 110,000 students in 2025 (non-public school enrollment in New York City has dropped by about 5 percent since 2019, compared to a 9 percent decline at City public schools). Over the past decade, New York City’s Transportation Aid allocation amounted to between 35 percent and 48 percent of the district’s total spending on pupil transportation in any given year, with the recent share decline at least partly attributable to increases in non-aidable expenses and changes to the City’s relative wealth ratio (see Figure 8).

Impact

While many districts buy and maintain their own fleet of buses, New York City’s student transportation system relies in large part on contracting with several privately-owned school bus companies. In addition, the City operates its own small bus fleet and provides transit passes to many students, allowing them to use the subway and City buses to get to and from school. In FY 2026, the City spent over $2.2 billion on student transportation (an increase of 93.4 percent since FY 2016), 38.3 percent of which was covered by State aid. For that amount:

- The City contracted with 63 different bus companies operating 10,820 buses on more than 8,000 routes to and from schools each day;
- Provided busing services for nearly 147,000 students, including 115,423 traditional public- and charter-school students (12.2 percent of all public-school students), 13,255 four-year-olds and 18,295 non-public-school students;

- Provided nearly 542,000 subway cards (an aid-allowable expense) to students, including nearly 11,587 homeless students and 90,695 students in non-public schools, and covering 42.8 percent of public school students, including Pre-K students.

Safety Net Assistance

The Safety Net Assistance (SNA) program is one of New York State's two public assistance programs, which provide cash and non-cash assistance to State residents (Family Assistance, or FA, being the other). Both programs were created through the State Legislature's enactment of the Welfare Reform Act of 1997, following the federal government's passage of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), which implemented major changes to the United States' social welfare system. SNA provides cash assistance to eligible individuals and adult families who do not qualify for FA, as well as non-cash assistance, paid for using SNA funding (e.g., direct payments made to landlords, vouchers sent to utility companies, etc). Recipients must meet work requirements in order to maintain eligibility. The program's budget is based on enrollment, which grew 2.4 percent from FY 2025 to FY 2026, reaching an average of 439,000 recipients a month in FY 2026.

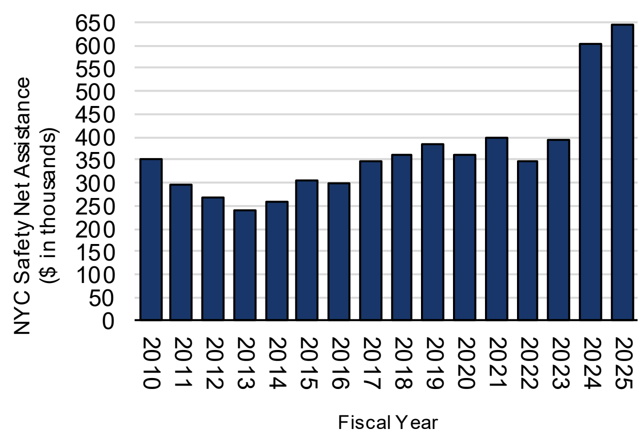
The FA and SNA programs are closely linked — FA recipients who reach the program's 60-month/five-year limit can receive continued assistance through SNA. However, while the federal government imposes a lifetime limit on FA, an SNA recipient can continue receiving assistance indefinitely, as long as they remain eligible. Additionally, per federal and State regulations, the City pays 15 percent of FA costs, with the federal government covering the other 85 percent, compared to 71 percent of SNA costs, with the State paying the remaining 29 percent. As a result, this shift in the caseload from FA to SNA over time has led to increased costs for the City and State.

SNA funding from the State to New York City more than doubled between FY 2010 and FY 2025 (see Figure 9), growing from $352.6 million in FY 2010 to $644.7 million in FY 2025. From FY 2013 to FY 2023, funding increased by more than half (58 percent) before rising sharply in just one year by roughly that amount (53 percent), between FY 2023 and FY 2024, as the State provided time-limited support to the City for asylum seeker costs.

In FY 2026, New York City is expected to receive $717 million in SNA funding from the State (which would represent roughly 76 percent of the State's total allocation in the Enacted SFY 2027 Budget) — 11 percent more than it received in FY 2025. In FY 2027, that amount is expected to go down (by 13 percent) to $623 million, however this amount is more likely to rise, as enrollment remains elevated. The recent enactment of federal H.R. 1 legislation imposes new limits on the categories of non-citizens who are qualified to receive certain federal benefits (such as health care and nutrition assistance) under PRWORA, which may also affect enrollment, however.

FIGURE 9

Historical SNA State Funding to NYC



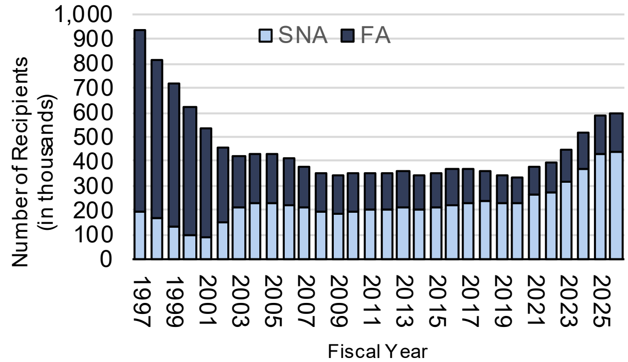
Sources: NYC Office of Management and Budget; OSC analysis

Impact

Of the roughly $623 million in SNA the City is expected to receive from the State in FY 2027, $528 million will go to the Human Resources Administration (HRA) and $94 million to the Department of Homeless Services (DHS), with the remainder going to the Department of Housing Preservation and Development. More than 95 percent of SNA funding is directed toward three budget functions: Public Assistance Grants, Family Shelter Operations, and HIV and AIDS services.

FIGURE 10

SNA and. FA Caseloads



Note: Figures display the monthly average for the year; FY 2026 incorporates year-to-date data through March.
Sources: NYC Human Resources Administration; OSC analysis

Public Assistance Grants

Nearly three-quarters of the total SNA funding the City expects to receive in FY 2027 ($454 million, or 73 percent) will go toward Public Assistance Grants (administered by HRA). Over time, as recipients aged out of the FA program and transitioned to SNA, a larger share of the total caseload (FA and SNA combined) has become comprised of SNA participants (see Figure 10), leading to higher costs for both the State and the City. Since FY 2003, when the share of FA-to-SNA recipients was nearly even, the number of people receiving FA has decreased by more than a quarter (57,000 people) as SNA recipients doubled (growing by 223,000 people). As of June 2026, about three-quarters of the total caseload was made up of SNA recipients, compared to about three-fifths in FY 2016, leading to larger share funded by the City and State.

Family Shelter Operations

Out of the SNA funding the City expects to receive in FY 2027, 13 percent (or $83.4 million) will fund Family Shelter Operations (overseen by DHS). However, SNA provides just 7 percent of the $1.2 billion budgeted for Family Shelter Operations in FY 2027, with federal funding (38 percent) and the City (55 percent) making up the lion's share of funding. Given the chronic underbudgeting issues for shelter in recent years, that 7 percent remains a key source of support for 57,500 people who stayed in family shelters in May 2026.

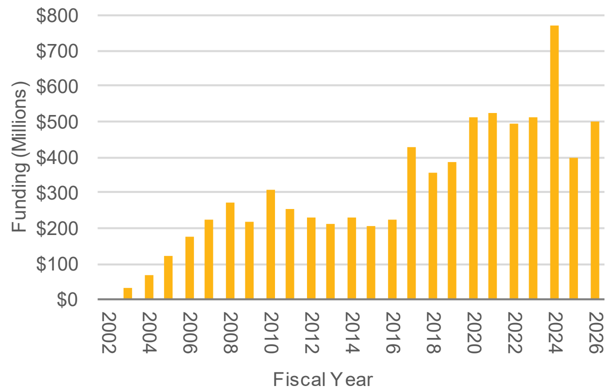
HIV and AIDS Services

Of the FY 2027 SNA funding, 10 percent ($58.9 million) would go to the HIV/AIDS Services Administration (HASA) at HRA — which represents less than a fifth (18 percent) of HASA's $333.7 million budget. HASA assists individuals living with AIDS or HIV by providing intensive case management, housing and rental assistance, and help accessing an array of public benefits. Since FY 2016, the monthly HASA caseload has averaged roughly 34,000 people.

State Child Welfare Services

State Child Welfare Services funding, also known as State Preventive Services funding, aims to curb extended foster care placements for at-risk children, and to provide wraparound services for families before, during and after a child enters foster care. The grant is the culmination of an early 2000s shift away from prioritizing foster care placements toward a focus on family stabilization and reunification. Up to 62 percent of the City's qualified expenditures on child protective, preventive, after care, adoption services and independent living are eligible for State reimbursement.

FIGURE 11
State Child Welfare Services Funding Provided to New York City



Source: NYC Office of Management and Budget

The City's first State allocation, $32.8 million, was received in FY 2003. Total allocations have increased substantially since, with receipts for FY 2026 totaling $503 million as of the FY 2027 Adopted Budget (see Figure 11). Since FY 2003, the City has received about $7.6 billion in funding through the grant, or about 53 percent of total statewide allocations over that period. The City anticipates receipts of $478 million, or just under half of the $959 million included in the SFY 2027 Enacted Budget.

In FY 2026, about 97 percent of the associated grant receipts were allocated to the ACS, about 11 percent of the agency's budget. State grant funding accounts for about 45 percent of Preventive Services, 38 percent of ACS' Protective Services spending, and roughly a quarter of ACS spending for Foster Care and Child Welfare Support services and general administration (see Figure 12).

FIGURE 12
FY 2026 State Child Welfare Services Funding as a Share of Total ACS Budget Function Expenditures
(Dollars in Millions)

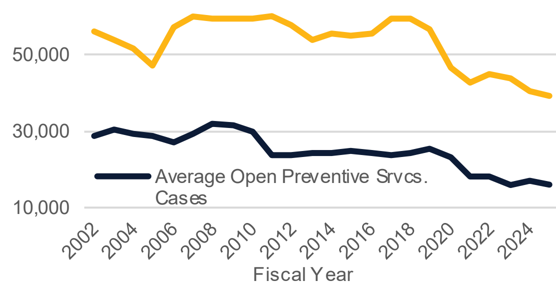
ACS Budget Function	Total Function Expend.	State Child Welfare Funding	State Share of Total
Preventive Services	$ 336.3	$ 151.1	44.9%
Protective Services	418.7	157.6	37.6%
Foster Care Support	51.8	13.6	26.2%
Child Welfare Support	53.4	13.4	25.1%
General Admin.	317.5	78.7	24.8%
All Other	3,253.3	78.2	2.4%
Totals	**$ 4,431.0**	**$ 492.5**	**11.1%**

Sources: NYC Office of Management and Budget; OSC analysis

Impact

Preventive Services aim to prevent or reduce care placements and prioritize family reunifications. Protective Services are utilized to respond to allegations of abuse or neglect, and to subsequently monitor households until a safety determination can be made. Other State grant funding has generally reflected the declining number of new and cumulative preventive and protective cases (see Figure 13). Overall, ACS has seen a 47.4 percent drop in Preventive Services cases, and a 27.3 percent decline in Protective Services cases, since SFY 2003. This trend, which has occurred in phases, may be attributed to several factors, including the decline of the City's under-18 population.

FIGURE 13
City Preventive Services Open Cases and Abuse/Neglect Cases



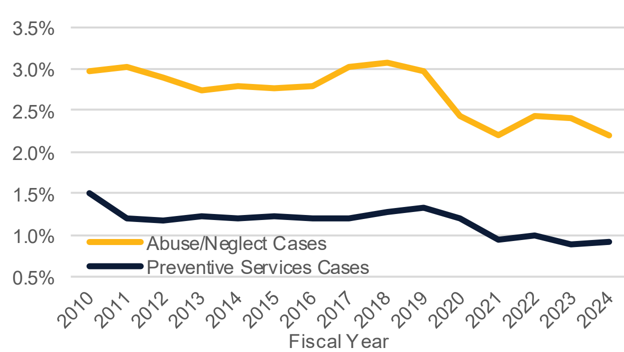
Source: NYC Office of Management and Budget

The number of Preventive Services cases initially increased from an average of about 24,100 in the three years prior to FY 2003, to a high of nearly 32,000 in FY 2008, before leveling off around 24,000 between FY 2011 and FY 2019. Beginning around the start of the COVID-19 pandemic, ACS has experienced a second notable decline in cases, from 22,860 in FY 2020 to 16,205 in FY 2026 through May.

Similarly, cases of abuse and neglect, which had been trending downward prior to the introduction of the State grant, climbed substantially from FY 2003 to FY 2006 as the City hired hundreds of new child protective specialists. ACS saw a second surge in cases in the mid to late 2010s, as several high-profile cases of child abuse in the media led to an uptick in civilian reports to the agency. However, as with Preventive Services, Protective Service cases have dropped substantially since the start of the COVID-19 pandemic, a nationwide trend. ACS reported 39,158 cases in FY 2025, a more than 30 percent decline from the 56,336 cases reported in FY 2019. According to City data, this decline has also led to a drop in the average caseload per ACS child protective specialist, which fell from 10.1 at the end of 2019 to 7.0 at the end of 2025.

Initially, ACS attributed the recent decline in cases to the learn-from-home policies implemented during pandemic lockdown, which put students out of touch with teachers and administrators trained in identifying signs of abuse and neglect. As cases have continued to decline well after students have returned to the classroom, ACS maintains this is due to the preemptive work the agency does to support families before an abuse or neglect report is necessary.

FIGURE 14
Share of Under-18 Population Involved in Abuse/Neglect or Preventive Services Cases



Sources: NYC Office of Management and Budget; U.S. Census Bureau; OSC analysis

While cases of abuse and neglect have declined, the share of cases of New York City's children under the age of 18 have remained relatively steady (see Figure 14). In FY 2000, ACS handled

55,540 cases of abuse or neglect, equaling roughly 2.59 percent of the City's 2.1 million children. This figure increased to about 2.9 percent of the total population from FY 2010 to FY 2019. Since FY 2020, the City has averaged 43,700 abuse or neglect cases per year, equaling about 2.34 percent of the average under-18 population of about 1.87 million. Likewise, Preventive Services cases equaled 1.09 percent of the under-18 population in FY 2000, 1.26 percent from FY 2010 to FY 2019, and 0.99 percent since FY 2020.

Grant funding also covers ACS' Foster Care Support and Child Welfare Support budgets. Foster Care Support allocations fund child pre-placement, child evaluation, contract agency assistance, and foster parent recruitment, as well as the Office of Contract Agency Case Management, which oversees foster cases that have been contracted through agencies outside of ACS. Child Welfare Support allocations fund various preventive, protective and foster care services. The majority of the State funding allocated to this budget function is allocated to Family Court for legal services, support, and the court's Executive Office.

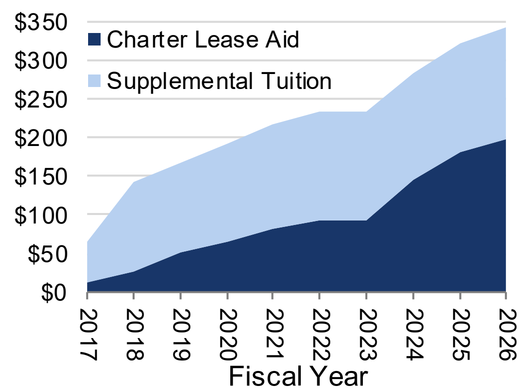
Charter School Tuition and Lease Aid

Charter schools are free, publicly funded schools that are open to all students via admissions lottery. Each charter school operates on a charter, or covenant, that is issued by an approved state or local agency, but is not operated within the organization structure of the public school system. Charter schools are accountable to their charter issuing agency through the terms of five-year performance contracts for student achievement.

In the 2024-25 school year, there were 281 charter schools operating in New York City, serving a total of 148,083 students in grades Pre-K through 12 (this amounts to approximately 15 percent of both the number of public schools and public school students in the City). The State provides school districts additional aid for every charter school student, called "Supplemental Basic Tuition," which is set by State law and supplements a base level of per-pupil funding provided by the Foundation Aid formula. New York State maintains a cap on the number of charter schools that are allowed to operate in the City (currently 299; some approved charters have not yet opened), which has been reached, but has historically allowed the reissuance of charters that have lapsed or been revoked.

Since 2014, New York State has required the City to provide new or expanding charter schools with space in a City school building or fund the rental of equivalent space in private buildings — 176 charter schools in New York City were eligible for such support in FY 2025. The State covers 60 percent of the cost of rental space in the form of Charter Lease Aid. In total, the City received $323 million in State aid for charter schools in FY 2025, consisting of $180 million in lease aid and $143 million in Supplemental Tuition (see Figure 15). The City has consisently received more State funding for charter leases than it budgets for at adoption as spending is accrued over the year. OSC adjusts anticipated Charter Lease Aid to reflect an increase to match the prior fiscal year.

FIGURE 15
State Support for Charter Schools ($ in millions)



Sources: NYC Office of Management and Budget; OSC analysis

Impact

The City's total expenses to support charter schools have been considerably higher than the amount of charter tuition and lease aid received from the State; though charter school students are counted and factored into other forms of student-based State aid, including Foundation Aid, and the State has determined a minimum per-student level of funding for charter schools. In FY 2025, Supplemental Basic Tuition and Charter Lease Aid provided 9.6 percent of the total of nearly $3.4 billion which the City spent on charter schools — the highest level yet. Charter school enrollment has proven particularly unfazed by external forces, rising each year since 1998 to reach 148,083 in the 2024-25 school year (the most recent year for which data is available).

At-Risk Youth

In 2017, New York State passed legislation increasing the age of criminal responsibility from 16 years of age to 18, known as Raise the Age (RTA). Prior to this, 16- and 17-year-olds charged with a crime were prosecuted as adults and could be held on Rikers Island pretrial or subject to custody in State prison if sentenced. Phased-in over two steps in 2018 and 2019, RTA legislation mandated the transfer of youth under 18 held in adult facilities and tasked the ACS with the care of these individuals. Only those accused of the most serious crimes would still be tried in adult criminal court, but in a designated "Youth Part" staffed with Family Court judges; most youth would be processed in Family Court.

The number of youth entering the juvenile justice system has increased since the law took effect, creating both fiscal and staffing pressures as local agencies involved adjust to the demand. While other counties across New York State have had access to State reimbursement funds for the increased costs associated with RTA since inception, the City is not eligible for reimbursement unless it submits a waiver demonstrating financial hardship (see Spending on Raise the Age Programs in New York). As of SFY 2027, the State has appropriated $2.05 billion in local aid and $160 million for capital for RTA. However, the State also included $300 million in baselined funding for youth justice services specifically for the City in its SFY 2027 Enacted Budget which the City recorded in its Preliminary Budget in February 2026 (see Figure 16). However, the City must submit a plan to the State Division of Budget for approval which may change the current allocation of funds.

FIGURE 16
State Funding for Juvenile Justice in SFY 2027 Enacted Budget
(in thousands)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Admin. for Children's Services	$ 194,529	$ 194,529	$ 194,529	$ 194,529	$ 194,529
Department of Probation	18,837	18,837	18,837	18,837	18,837
Law Department	21,000	21,000	21,000	21,000	21,000
Police Department	497	497	497	497	497
Citywide Fringe	65,137	65,137	65,137	65,137	65,137
Total State Funding	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000

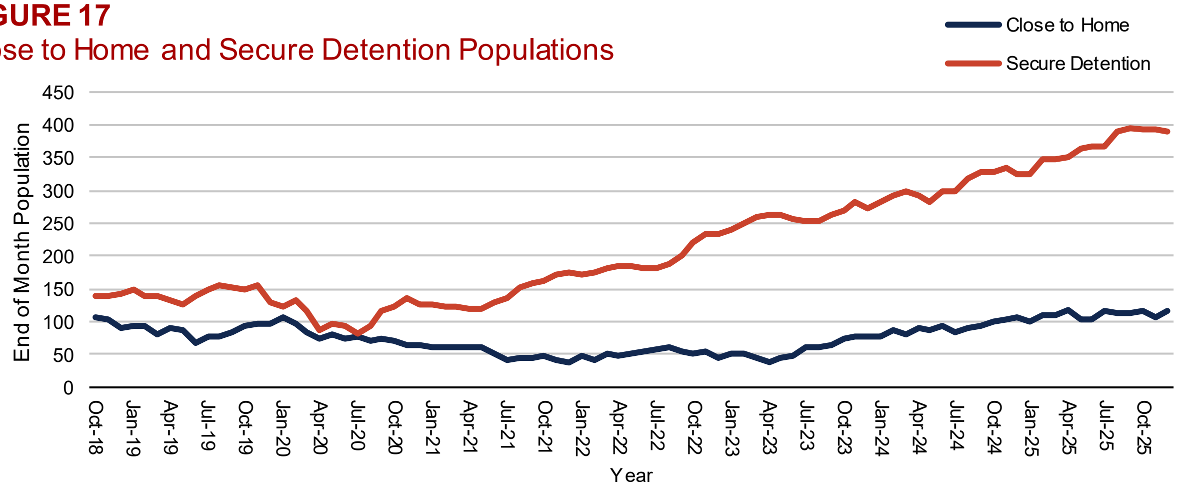
Sources: NYC Financial Management System; OSC analysis

The City has allocated most of the annual funding to ACS (65 percent or $195 million), which manages the most expansive portfolio of youth justice services. ACS is responsible for pretrial detention, alternatives to detention programs, and most post-sentencing placements, among other juvenile supports, spending $248 million in FY 2025 across these functions. Placements, also known as the "Close to Home" program, account for almost half of juvenile justice costs at the agency; a proportion that has shrunk as secure detention costs have increased from $47 million in FY 2019 to $93 million in FY 2025, exceeding the budget for it in that year by $35 million.

Impact

While the Close to Home population has fluctuated, it remains roughly at 2018 levels, when Raise the Age was first implemented. Conversely, the population for those held in secure detention has nearly tripled over the same period (see Figure 17). The City used the State aid to swap $98 million in City funds for Close to Home, in contrast to $18 million for secure detention. Apart from $11 million for non-secure detention, the remaining funds for ACS are being used to supplant existing funding for general administration costs ($46 million) and juvenile justice support ($21 million).

FIGURE 17
Close to Home and Secure Detention Populations



Sources: NYC Administration for Children's Services; OSC analysis

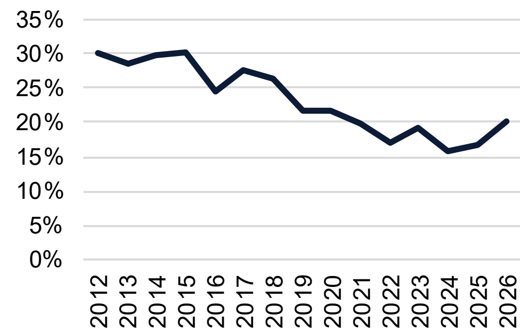
ACS provides budget and spending data at the functional level, enabling a more transparent view into how funds plan to be used. However, the Department of Probation and Law Department do not offer this level of detail despite having significant roles in the juvenile justice process. The Police Department, receiving the smallest portion of State funding with $0.5 million annually for its detective bureau, is responsible for making arrests which cascade demand across the juvenile justice system. The Department of Probation, which conducts post-arrest interviews of youth to determine possible diversion from the justice system and monitors youth in probation, will receive $19 million annually. The Law Department, who represents the City in most youth cases in court, will receive $21 million annually. Lastly, State aid also includes $65 million to offset centrally administered fringe benefits across the revelant juvenile justice agencies.

It is difficult to determine the number of youth that this funding could apply to considering the current ambiguity in how funds could be used and limited transparency into the budget and spending details at the agencies, excluding ACS. The City anticipates receiving additional guidance from the State prior to its proposed plan submission.

High-Cost Aid

High-Cost Aid, also known as Public Excess Cost, is aid that public school districts receive to educate students with disabilities. High-Cost-eligible expenditures must exceed the lesser of either $10,000 per student or four times the prior year's Approved Operating Expenditure per Aidable Pupil, a product of the Foundation Aid formula. The State then supplies High-Cost/Excess Cost Aid equal to the allowed expenditures multiplied by the aid ratio (another component of the Foundation Aid formula that accounts for local wealth) with a minimum of 25 percent. In FY 2026, the State allocated $307 million in High-Cost Aid to New York City, making this the City's ninth-largest stream of State aid.

FIGURE 18
Share of NYC District 75 Spending Covered by High-Cost Aid Allocations



Sources: NYS Division of Budget; NYC Office of Management and Budget; OSC analysis

Historically speaking, the City's High-Cost aid allocations have increased slowly over time, but have not varied much over the past decade. Allocations did fall somewhat during the pandemic and remained lower for several years after, but the FY 2026 allocation is the highest aid contribution that the City has received to date. Nevertheless, the City's share of statewide High-Cost Aid is declining; initially over 50 percent, the City received about 44 percent to 48 percent of statewide High-Cost Aid from FY 2010 to FY 2020. Since then, the City's share has averaged just 40.3 percent annually, and is projected to be 40.8 percent in FY 2027. New York City had 44.6 percent of students with disabilites in school year 2025-2026.

Impact

In the 2024-25 school year, the City educated approximately 1,054,000 students in grades 3-K through 12, including charter school students. Of that number, 231,000, or 21.9 percent, were students with disabilities. While the data does not include the number of students eligible for High-Cost Aid, the City spent a total of $5 billion on special education in FY 2025 — indicating that High-Cost Aid covered about 4.9 percent of total special education spending.

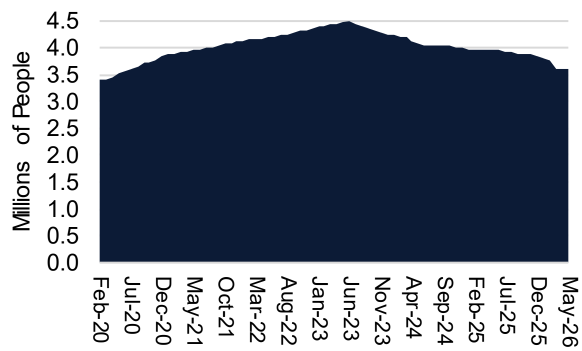
However, High-Cost Aid is awarded based on, and used to supplement, students whose individual education plans require particularly cost-intensive programming. Most such students who are educated in public school settings are educated in the City's District 75 special education classrooms. In the 2024-25 school year, the City reported enrolling 29,291 District 75 students in grades 3-K-12 and spending approximately $1.5 billion on their education. Thus, High-Cost Aid, which may be assumed to be applied to students in District 75 settings, covered about 16.6 percent of District 75 operations (see Figure 18).

However, the City's total spending on District 75 schools has outpaced the growth in High-Cost Aid allocations from the State. While High-Cost Aid covered approximately 30 percent of District 75 expenditures in FY 2012, the low point was 15.8 percent in FY 2024.

Medical Assistance Administration Grant

Medicaid is a health insurance program for low-income adults and children. Each state administers its own Medicaid program within federal guidelines, and the program is jointly funded by the federal and state governments. New York State (NYS) requires localities to provide funding toward the non-federal share. While other localities nationally contribute to their state's non-federal share of Medicaid spending, mandated local contributions are highest in NYS. More than 3.6 million New York City residents were enrolled in the Medicaid program as of May 2026, 56 percent of NYS enrollment (see Figure 19). Households must meet certain eligibility criteria to qualify for the Medicaid program, including financial, residency and citizenship/immigration status. The City receives both State and federal funding for the administration of the program through the NYS Medical Assistance Administration (MAA) grant and Grants to States for Medicaid. The MAA grant supports a variety of administrative functions, including 50 percent of total funding for Medicaid eligiblity at the HRA.

FIGURE 19
NYC Medicaid Enrollment



Note: Enrollment totals for a month may be updated in subsequent months to reflect retroactive enrollments and/or disenrollments.
Sources: NYS Department of Health; OSC analysis

Title XIX of the Social Security Act authorizes joint federal-state financing for the administration of the NYS Medicaid State Plan. The revenue supports eligible expenditures (such as work-related expenditures) to determine Medicaid eligibility, referrals to eligible services and processing Medicaid applications. The federal share of administrative costs is generally 50 percent with some services reimbursed at a federal higher rate. In federal fiscal year 2024, NYS incurred $3.7 billion in administrative expenditures, of which 45 percent was financed by the State according to the U.S. Centers for Medicare and Medicaid Services. Of the $3.7 billion, $794 million are costs incurred by the localities across the State, with the State covering half the costs. As noted in Figure 20, the City's latest financial plan includes $247.5 million in FY 2026 from the State MAA grant citywide, with 93 percent of the grant budgeted at HRA. The City receives similar

FIGURE 20
State Medical Assistance Administration Revenue by Department, FY 2027 Adopted Budget
(in millions)

Department	FY 2026	FY 2027
Human Resources Adm	231.3	235.0
Health and Mental Hygiene	10.4	10.4
Admin for Children's Svcs	4.3	4.3
Correctional Health Svcs	1.4	1.4
Total	**247.5**	**251.1**

Note: Totals may not add due to rounding.
Sources: NYC Office of Management and Budget

amounts of federal Medicaid administration revenue; $225 million is budgeted in FY 2026 and $227 million in FY 2027.

Medicaid is an insurance benefit provided to eligible residents and HRA is the agency responsible for processing certain Medicaid applications. Other City agencies also receive State reimbursement for the administration of programs that serve Medicaid enrollees such as Early Intervention (EI) services in the Department of Health and Mental Hygiene (DOHMH), child protective services at the ACS and the NYC Health + Hospital's Correctional Health Services (CHS). HRA serves as a conduit to submit claims to the State on behalf of all City agencies.

Impact

- Similar to localities located across the State, HRA administers the Medicaid program for a portion of the Medicaid population that resides in the City. As of May 2026, HRA administered the program for 1.4 million City residents, including residents who are disabled, blind, or aging and those receiving cash assistance. The remaining approximately 2.2 million residents are administered by the NYS Department of Health within the State's health plan marketplace. In FY 2026, HRA anticipates receiving $231 million in State funding of which 43 percent is reimbursment for general administration ($57 million) and for determining Medicaid eligibility ($50 million). Federal regulations require states to complete Medicaid eligiblity determinations within 90 days for applicants with a disability and 45 days for all others. During FY 2024, the most recent data available, the City was able to respond to Medicaid applications within federally mandated timeframes at a rate of 88.4 percent, which is a decline from both FY 2023 and FY 2022. No data has been reported since FY 2024, making it difficult to assess the City's progress toward meeting its stated target of 95 percent in FY 2026 and FY 2027. Additional MAA funding supports the administration of other programs throughout HRA, including: nearly a quarter of total spending for investigations and revenue administration, about 15 percent of spending for information technology services and 7 percent for public assistance and employment administration.
- Established under the State public health law, the EI program is managed locally through DOHMH which contracts nonprofit providers serving children with an identified developmental delay up to the age of three. DOHMH budgeted $10.4 million in State funding in FY 2026 and in FY 2027 for the MAA grant of which $9.4 million is projected for the EI program in both years. A significant portion of the children served by the EI program are Medicaid eligible, with MAA funding supporting eligible administrative activities and funding 220 positions, primarily Early Intervention Official Designees. Nearly 73 percent of this portion of the MAA grant funds the administration of Early Intervention evaluations that identify developmental needs and determine eligibility for services. The MAA grant represents 2.5 percent of the total budget for the EI program. During the first quarter of FY 2026, 26,048 children

received general services through the EI program, of whom 62 percent were covered by Medicaid or Child Health Plus.

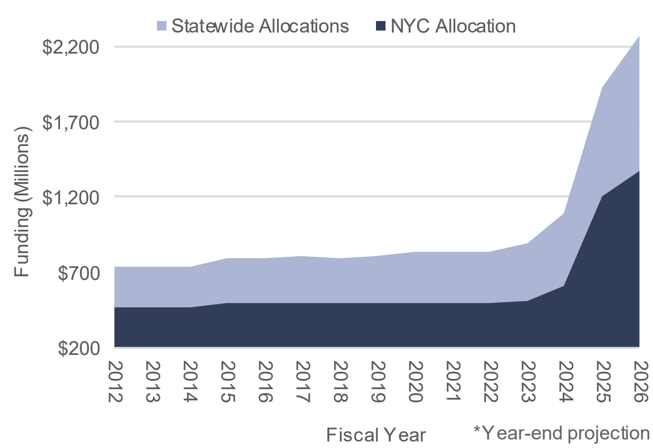
- ACS protects and promotes the safety and well-being of children, youth, and families. ACS has budgeted $4.3 million in State funding in FY 2026 and FY 2027 for the MAA grant, of which 70 percent of the grant allocation supports Protective Services which investigates allegations of child abuse and neglect. The grant reimburses eligible administrative expenses including Medicaid eligibility determination and referrals to eligible services. MAA grant funding is less than 0.1 percent of the total ACS budget. In calendar year 2025, the City implemented 34,928 consolidated investigations of suspected abuse or neglect through the Statewide Central Register of Child Abuse and Maltreatment, of which 70 percent involved reports of neglect.
- Nearly $1.4 million of State funding supports the administration of health care services by CHS to individuals leaving the Department of Corrections custody. The grant partly funds 22 staff members who enroll, renew or reinstate individuals leaving custody into Medicaid programs. As of May 2026, 85 percent of the CHS patient population is anticipated to have Medicaid coverage upon release from custody.

Child Care Block Grant (CCBG)

The New York State Child Care Block Grant (NYSCCBG, or simply CCBG) was created in response to the establishment of the federal Child Care Development Fund (CCDF) in federal fiscal year (FFY) 1997. CCDF is a vehicle for distributing allocations from several federal child care programs, including Child Care and Development Block Grant (CCDBG) funding and Child Care Entitlement to States (CCES) funding authorized through the Social Security Act. The CCDF funding the State receives, along with other federal allocations such as funding through the Temporary Assistance for Needy Families (TANF) program, are bundled together with State child care appropriations and distributed to municipalities through the CCBG on a FFY basis.

An influx of federal child care funding during the COVID-19 pandemic allowed New York City, and many other municipalities, to expand services (see Figure 21). As federal funding has waned, the State has taken on an expanded role in ensuring local child service programs remain funded. Total CCBG funding allocated to the City has climbed from $472 million in fiscal year 2012 to $1.37 billion in fiscal 2026. The Enacted SFY 2027 Budget adds more than $940 million in baselined State child care funding, bringing total State outlays to $2.4 billion for SFY 2027 and maximum statewide funding from all sources to about $3.2 billion. If allocations follow historic trends, the City's share of this funding may total as much as $1.9 billion, with maximum FY 2027 allocations from all sources totaling as much as $2.4 billion.

FIGURE 21
New York City Allocation of Statewide CCBG Allocations



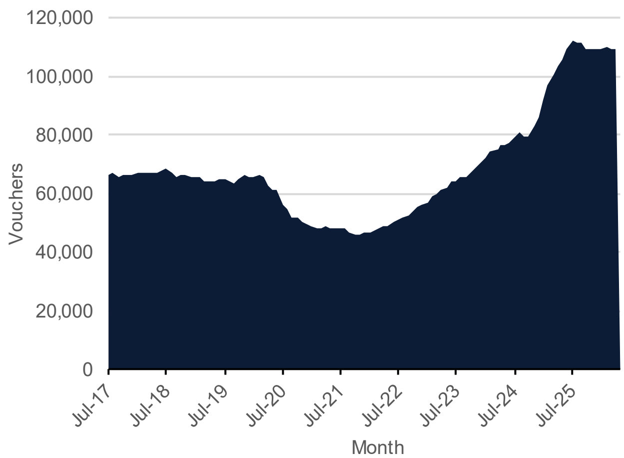
Note: Funding allocated by State fiscal year from 1998-2023, and by federal fiscal year beginning in 2024.

Source: NYS Office of Children and Family Services

Impact

More than 99 percent of the CCBG funding ACS received in FY 2026 was allocated to child care services, which includes the City's child care voucher program. CCBG receipts accounted for nearly 75 percent of all ACS child care services funding, with the remainder coming from City funds and other federal grants. Expanded funding has led to a substantial increase in child care program participation (see Figure 22). ACS reported average child care voucher enrollment of 71,039 children per month in FY 2024, 91,227 in FY 2025, and 109,869 in FY 2026. Despite these increases, demand for child care programming remains strong, with ACS currently maintaining a program waitlist of nearly 29,000 children.

FIGURE 22
Monthly Child Care Voucher Program Participation



Source: NYC Office of Management and Budget

The increased CCBG funding included in the SFY 2027 Enacted Budget is not expected to address the additional waitlist demand.

Beginning in FY 2021, the City has also allocated (and occasionally supplemented) $125 million in baselined CCBG funding to the DOE for Early Childhood Education and Pre-K programming. In FY 2025, the $140 million in CCBG funds allocated to DOE accounted for about 7.9 percent of the department's other than personal services (OTPS) costs. As of the FY 2027 adopted budget, the $126.1 million in CCBG allocated to DOE in FY 2026 again accounted for about 7.9 percent of OTPS funding.

See OSC's Child Care and Development Block Grant report for more information on the federal share of State CCBG funding. See OSC's Child Care Services report for a comprehensive analysis of the City's child care and early childhood education programming, including data on spending and enrollment trends and the types of services provided by agency.

Endnotes

[1] The State's Enacted FY 2027 Budget requires all school districts, by the 2028-29 school year, to provide seats to any four-year-old whose parents enroll them in district UPK programming.

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